



# CHAIRMAN'S NEWSLETTER

OCTOBER - DECEMBER 2025 | EDITION 4



**THEME:** Where Integrity Counts



## Chairman's *note*

As we conclude the final quarter of 2025, I am truly encouraged by the momentum we have sustained together as an Institute—rooted in professionalism, ethics, and service to the public interest. The September–December period marked the culmination of a year characterised by purposeful engagement, strategic partnerships, and a renewed commitment to strengthening Kenya's financial governance framework.

During the quarter, ICPAK strengthened its national influence through partnerships with counties in Murang'a, Kajiado, and Nakuru, advancing Public Financial Management reforms, zero-fault audit approaches, MSME support, and capacity building for finance professionals. We also launched Edition II of the AML/CFT/CPF Guidelines, reinforcing the accountant's frontline role in combating financial crime. Our thought leadership continued with the 9th Public Lecture on Ethics and Anti-Corruption, the CFO Forum on AI, and multiple technical trainings covering ERM, IFRS, ISA, forensic accounting, and fraud

detection—equipping members for a rapidly evolving profession.

A key highlight this quarter was the 42nd Annual Seminar Edition II in Mombasa, the largest since the Institute was founded, drawing over 4,000 delegates, with 600 participating virtually. It was presided over by Dr. David Oginde, EACC Chairman — demonstrating ICPAK's status as the premier platform for thought leadership, dialogue, and capacity building within the profession.

We proudly welcomed the Class of 2025, reaffirming our commitment to developing future-ready professionals. We also honoured excellence at the FiRe Awards 2025, which attracted over 1,500 reporting entities for a comprehensive review—more than in previous years—highlighting improved compliance and transparency across sectors. The Chairman's Ball and our engagement with CPA parliamentarians strengthened collaboration, recognition, and oversight within the public sector. Furthermore, our CSR initiatives have positively impacted communities

through education, environmental projects, and mentorship programmes, demonstrating that genuine change begins at the grassroots level. None of this progress would have been possible without you—our members—for your trust, participation, and steadfast support. I also sincerely thank the ICPAK Secretariat and branch leadership for their professionalism, resilience, and unwavering commitment throughout the year.

As we celebrate Christmas and usher in the New Year, may this season bring renewal, hope, and clarity of purpose to you and your families. Together, let us carry forward the values that define our profession and continue building an Institute that is ethical, influential, and future-focused.

Let this be our mantra: where integrity counts!

Season's greetings and best wishes for a prosperous 2026.

**CPA Prof. Elizabeth Kalunda  
Chairman, ICPAK**



# WELCOMING THE NEXT GENERATION: ICPAK HOSTS 2025 NEW MEMBERS INAUGURATION

The Institute held its 2025 New Members Induction on December 9, 2025, at the Kenya School of Monetary Studies (KSMS) in Nairobi, with sessions conducted both in person and virtually.

A total of 768 new members — comprising 160 physical attendees and 608 virtual participants — were formally inducted into the profession. The induction marked a significant milestone for the incoming accountants, who were welcomed into the Institute and taken through the ICPAK Code of Ethics, professional responsibilities, and the standards expected of Certified Public Accountants in Kenya.

The ceremony reaffirmed ICPAK's commitment to cultivating a professional community that upholds the highest levels of integrity, accountability, and excellence in service to the nation.



## DRIVING FISCAL TRANSFORMATION: ICPAK PARTNERS WITH MURANG'A COUNTY FOR FINANCIAL REFORM A STRATEGIC COLLABORATION TO ENHANCE ACCOUNTABILITY, TRANSPARENCY, AND SUSTAINABLE DEVELOPMENT.

ICPAK signed a memorandum of understanding (MoU) with the Murang'a County Executive, marking a significant step towards improved public finance management and professional development across the county.

During discussions with Prof. Joseph Kiarie Mwaura, CEC for Finance & Economic Planning, ICPAK reaffirmed its commitment to partnering with counties on reforms and capacity-building initiatives aimed at strengthening financial governance.

Prof. Kiarie welcomed the collaboration, noting that it will enhance financial

governance and service delivery in Murang'a County.

The partnership will focus on key areas, including:

- Capacity building of county staff
- Implementation of zero-fault audit strategies
- Technical support to MSMEs
- Internship opportunities for aspiring accountants

This collaboration underscores ICPAK's role in advancing accountability, transparency, and professional excellence at both the county and national levels.



## FORGING A PATH TO INTEGRITY: ICPAK CONVENES NATIONAL DIALOGUE ON ETHICS & ANTI-CORRUPTION

On 8th December 2025, ICPAK, in collaboration with Transparency International, convened the 9th Public Lecture on Ethics and Anti-Corruption at the CPA Centre Auditorium.

The lecture, themed "Promoting Human Dignity in the Fight Against Corruption," brought together professionals and governance advocates to discuss the role of human dignity in fostering transparency, accountability, and ethical leadership.

The event aligns with ICPAK's 2025–2028 Strategic Plan, strengthening its advocacy, professional excellence, and public interest initiatives, while reinforcing the critical role of accountants in promoting integrity across sectors.



## ABSA BANK PLC KENYA AND THE MINISTRY OF DEFENCE SHINE AT THE 2025 FiRe AWARDS

The FiRe Awards 2025 celebrated outstanding performance, innovation, and professionalism in Kenya's accounting sector under the theme "Fostering Compliance to International Standards to Enhance Transparency, Comparability & Accountability."



Overall winner FiRe Award 2025. ABSA Bank PLC Kenya

The conference was held on 4th December 2025, followed by the Gala Dinner on 5th December, 2025. ABSA Bank PLC Kenya was named the Overall Winner, while the Ministry of Defence received recognition as the Public Sector Winner, setting the benchmark for professionalism, integrity, and compliance in their respective sectors.

The Award is promoted by ICPAK, the Nairobi Securities Exchange (NSE), the Capital Markets Authority (CMA), the Public Sector Accounting Standards Board (PSASB) and the Retirement Benefits Authority (RBA), reflecting a collaborative effort to recognize and promote excellence in financial reporting and governance.



A section of delegates at the FiRe Award conference



FiRe Award 2025 Winner Public Sector- Ministry of Defence

## ICPAK CHAIRMAN'S BALL 2025: AN EVENING HONOURING EXCELLENCE, FELLOWSHIP, AND PROFESSIONAL DISTINCTION



The 12th ICPAK Chairman's Ball took place on 28th November 2025, at the Safari Park Hotel & Casino in Nairobi, and it was a night filled with elegance, professional pride, and celebration. The event drew together members, regulators, and stakeholders from both the public and private sectors, along with esteemed guests, all united for an evening dedicated to networking, recognition, and excellence in the accounting profession.

The event was officially opened by FCPA Dr. Margaret Nyakango, the Controller of Budget, who commended ICPAK for its ongoing efforts to promote accountability, transparency, and good governance across various sectors. Among the highlights of the evening was the presentation of fellowships and commendations to those who have made notable contributions to the field of accounting.

Among the distinguished awardees were CPA Philip Kakai, the former Chairman of ICPAK; Marjan Hussein Marjan, the Chief Executive Officer of the Independent Electoral and Boundaries Commission (IEBC); and Hon. Kimani Kuria, the Chairperson of the Finance & National Planning Committee of the National Assembly.

ICPAK remains steadfast in its commitment to fostering professional growth, upholding high ethical standards, and nurturing a culture of recognition within the accounting community.



## ICPAK ENGAGES CPA PARLIAMENTARIANS TO STRENGTHEN FISCAL ACCOUNTABILITY

The Institute convened a strategic breakfast meeting with Certified Public Accountants (CPAs) serving in the National Assembly of Kenya. The session was led by Hon. CPA Kuria Kimani, CBS, Chairperson of the Finance and National Planning Committee, and included Hon. CPA Julius Ruto, CPA Joseph Oyula, Hon. CPA Dr. Ariko Namoit, and Hon. Amb. Benjamin Langat, alongside Ms. Winnie Kilonzo, Clerk Assistant at the National Assembly.

The discussions focused on strengthening collaboration between ICPAK and Parliament through initiatives such as capacity building, enhanced oversight, the formation of a CPA Parliamentary Caucus, and the review of the public expenditure framework. The dialogue reaffirmed the shared commitment to promoting fiscal accountability, transparency, and good governance in Kenya.



# A STATESMAN REMEMBERED: ICPAK HONOURS THE LEGACY OF THE LATE RT. HON. RAILA AMOLO ODINGA

The Institute of Certified Public Accountants of Kenya (ICPAK), led by Chairman CPA Prof. Elizabeth Kalunda and Vice Chairman FCPA Benard Amukha, alongside council members CPA Chrispus Mbogo, ICPAK Nyanza Branch leaders, and a section of the Secretariat, paid tribute to the late Rt. Hon. Raila Amolo Odinga, C.G.H, fondly known as Baba.

In a heartfelt ceremony at Opoda Farm, Bondo, Siaya County, the delegation laid a wreath at the resting place of Baba, commemorating his profound contributions to Kenya's democracy and his lasting engagement with the accounting profession. The occasion also celebrated his final public engagement with accountants during his keynote address at the 42nd ICPAK Annual Seminar Edition I in May 2025.



During the visit, the ICPAK Chairman presented a framed condolence message and a Tribute Photobook to H.E. Canon Dr. Ida Odinga. The photobook beautifully captured Baba's inspiring moments with accountants, underscoring his commitment to leadership, governance, and integrity.

The delegation also made a solemn stop at Kang'o ka Jaromogi, Oginga Odinga Mausoleum, a symbolic site where the flame of Kenya's democratic struggle was first ignited—a poignant reminder that the country's democracy was a deliberate and courageous pursuit.



## ICPAK OFFICIALLY LAUNCHED EDITION II OF THE AML/CFT/CPF GUIDELINES

The Institute of Certified Public Accountants of Kenya (ICPAK) officially launched Edition II of the Anti-Money Laundering (AML) / Combating the Financing of Terrorism (CFT) / Combating the Financing of Proliferation of Weapons of Mass Destruction (CPF) Guidelines for Accountants in Kenya, marking a major step in enhancing the country's financial integrity framework.

The revised guidelines reaffirm ICPAK's commitment to empowering accountants to play a critical role in detecting and preventing money laundering, terrorism financing, and other financial crimes, further reinforcing transparency, accountability, and professionalism in Kenya's financial sector.



## STRATEGIC DIALOGUE: ICPAK CHAIRMAN AND PRINCIPAL SECRETARY ON ACCOUNTANTS' ROLE IN DEVOLUTION



ICPAK Chairman led a consultative discussion with Mr. Michael Lenasalon, Principal Secretary of the State Department for Devolution. The dialogue centred on enhancing devolution in Kenya through strategic collaboration, technical support, capacity building, policy and legal review, and the strategic placement of accountants in county financial management.

The meeting underscored ICPAK's commitment to partnering with government institutions to drive transparency, accountability, and efficient resource management at the county level.

## ICPAK INSPIRES FUTURE ACCOUNTANTS AT TURKANA UNIVERSITY COLLEGE

On 15th October 2025, ICPAK, led by Chairman, CPA Prof. Elizabeth Kalunda and North-Rift Branch Chairman, CPA Leonard Kibet, held an impactful mentorship session at Turkana University College. The Principal, Prof. George Chemining'wa, warmly received the team.

Over 200 students from the School of Business, alongside faculty members including Dr. Collins Obura, CPA Jared Okello, CPA Geoffrey Ombongi, and CPA Jackson Samal, participated in the session.

The discussions focused on motivating students to pursue the Certified Public Accountant (CPA) course, exploring the future of the accounting profession, and equipping participants with essential life and career skills, reinforcing ICPAK's commitment to nurturing the next generation of accounting professionals.

## REDEFINING FINANCE LEADERSHIP: ICPAK CONVENES CFO FORUM ON AI



ICPAK held the CFO Forum on 5th November 2025, themed "Unlocking the Value of the Intelligent Enterprise – The Changing Role of the Chief Financial Officer (CFO) in the Age of Artificial Intelligence (AI)."

The forum provided a platform for CFOs and finance leaders to explore emerging trends, innovative strategies, and the transformative impact of AI on financial management and decision-making. Participants engaged in insightful discussions on leveraging technology to drive efficiency, value creation, and strategic growth within organizations.

# ICPAK PARTNERS WITH NAKURU COUNTY TO ADVANCE FINANCIAL MANAGEMENT

On 31st October 2025, ICPAK leadership, led by Vice Chairman, FCPA Benard Amukah (CPA-K), paid a courtesy call to the leadership of Nakuru County Government, headed by Deputy Governor, H.E. David Kones, to explore areas of collaboration.

The discussions emphasized prudent management of public resources and ICPAK's commitment to supporting the county in recruiting the best candidates for critical positions. Other key areas of focus included strengthening technical capacity for county personnel, ensuring finance professionals occupy boards, committees, and taskforces, and supporting the county's migration to accrual accounting.

Deputy Governor Kones noted that the county has over 60 qualified accountants and requested ICPAK to organize

tailor-made trainings and refresher courses on accrual accounting. He pledged the county's continued support in investing in personnel development and ensuring alignment with regulatory requirements, reinforcing a shared commitment to transparency, accountability, and good governance.



## DRIVING VALUE AND COMPETITIVENESS: ICPAK HOSTS ERM MASTERCLASS 2025



The Institute of Certified Public Accountants of Kenya (ICPAK) successfully hosted the ERM Masterclass 2025 Mandatory Training from 27th to 31st October 2025 at Sarova Whitesands Beach Resort & Spa, Mombasa. The training, themed "Driving Competitiveness and Sustainable Value Through Responsive Enterprise Risk Management," ran from 9:00 AM to 3:30 PM daily.

The program provided participants with in-depth insights into enterprise risk management, focusing on strategies to enhance organizational competitiveness, resilience, and sustainable value creation.

## ICPAK ENGAGES NAKURU COUNTY LEADERSHIP TO STRENGTHEN FINANCIAL MANAGEMENT

The ICPAK ISA Course took place on 23rd October 2025 at the ICPAK Auditorium, under the theme "Adopting International Standards on Auditing (ISA) for Less Complex Entities: Simplifying the Audit Process."

Over the two-day session, participants explored practical approaches to making audits for less complex entities more efficient, effective, and aligned with global auditing standards, enhancing both compliance and professional practice.



## ICPAK CHAIRMAN GRACES KCAU FOUNDERS' DINNER

On 10th November 2025, the ICPAK Chairman graced the KCAU Founders' Dinner as the Chief Guest. The event was held at the Nairobi Serena Hotel from 6.00 p.m. to 9.00 p.m. The distinguished event brought together founders, partners, alumni, and key stakeholders to celebrate the University's journey and reaffirm a shared commitment to its future.

The dinner honoured the vision and legacy of KCAU's founders while marking the official launch of a major fundraising campaign aimed at supporting the University's next phase of growth.

The fundraising initiative seeks to mobilize resources for the construction of a modern, state-of-the-art multi-storey complex at the Ruaraka Main Campus, enhancing learning, research, and institutional capacity.



A key highlight of the evening was the official unveiling of the KCAU Foundation, a strategic vehicle established to:

- Enhance institutional sustainability
- Expand access to quality education
- Support the University's long-term strategic growth and development

The event underscored the strong partnership between ICPAK and KCAU, and the shared commitment to advancing higher education, professional excellence, and sustainable institutional development.

## STRENGTHENING NATIONAL IMPACT: ICPAK DEEPENS COMMUNITY ENGAGEMENT AND COUNTY PARTNERSHIPS



On 10th December 2025, ICPAK, led by the ICPAK Chairman, CPA Prof. Elizabeth Kalunda, alongside Vice Chairman FCPA Benard Amukha, Council Member FCPA Georgina Malombe, and the ICPAK Eastern Branch Executive Committee led by Branch Chairman CPA Felix Mulwa, together with the Secretariat, held a successful engagement with the Kajiado County Government.



The ICPAK delegation met with the Deputy Governor of Kajiado County, H.E. Hon. Martin Moshisho, who was accompanied by the Chief of Staff, County Executive Secretariat, and County Assembly representatives. The engagement focused on strengthening collaboration in Public Financial Management (PFM), with key discussions centered on enhancing governance and accountability, providing technical support to MSMEs,

promoting zero-fault audit strategies, and building the capacity and competence of CPAs within the county.

Hon. Moshisho welcomed the engagement and expressed the County Government's commitment to establishing a formal partnership with ICPAK to advance these shared priorities and deepen collaboration.

Later in the day, the Deputy Governor joined the ICPAK team in commissioning the ICPAK CSR Project 2025 at Ole Polos Primary School. The CSR initiative included the construction of a new classroom, the planting of 274 trees in support of environmental sustainability, and the donation of foodstuffs to support the school community. The project underscored ICPAK's commitment to community development, education, and sustainable impact at the grassroots level.



## ICPAK HOLDS PRESS CONFERENCE, REAFFIRMS UNWAVERING SUPPORT FOR WHISTLEBLOWERS IN FIGHT AGAINST CORRUPTION

ICPAK issued a strong statement reaffirming its unwavering support for whistleblowers and accountability in Kenya. The statement was prompted by the recent removal of CPA Andrew Kipkirui Rotich—a forensic auditor who helped expose suspected irregularities in public health billing—from his role at the Social Health Authority (SHA). ICPAK warned that such actions risked discouraging professionals from speaking out and called on SHA and the Ministry of Health to ensure fairness, transparency, and due process. The Institute further urged the swift enactment of a Whistleblower Protection Act and an independent inquiry into the recruitment process, while reaffirming its commitment to defending members who act ethically in the public interest.



# ICPAK PRESS STATEMENT

## ICPAK STATEMENT REAFFIRMS UNWAVERING SUPPORT FOR WHISTLE-BLOWERS AND ACCOUNTABILITY IN KENYA

### **FOR IMMEDIATE RELEASE**

*1st October 2025*

1. The Institute is mandated by the Accountants Act, Cap 531 to develop, promote and regulate the accountancy profession in Kenya. This is done by prescribing standards of professional competence and practice amongst its members and monitoring compliance with professional, quality assurance, and other standards published by the Council for observance by the members in line with the International Accounting Standards.
2. The Institute of Certified Public Accountants of Kenya (ICPAK) has noted media reports that CPA Andrew Kipkirui Rotich, Deputy Director of Forensic Audit & Risk Assurance, has lost his position at the Social Health Authority (SHA). This follows a court-ordered review of the recruitment process that initially appointed him and others on 17th April 2025. The story was prominently featured in the Daily Nation on 26th September 2025.
3. CPA Rotich (Member No. 9660), an ICPAK member since August 2012, has diligently served the nation from his early years at the defunct NHIF through the SHA. He was part of the audit team that revealed suspected irregularities in medical billing within Kenya's public health system, findings that contributed to ongoing law enforcement and oversight interventions.
4. While recruitment processes are the prerogative of appointing authorities, the circumstances surrounding the non-inclusion of CPA Rotich and two other deputy directors in the latest shortlist raise issues of public interest. ICPAK's concern is that if left unaddressed, such developments could inadvertently discourage professionals from speaking out on accountability matters.

### **TRANSPARENCY, ACCOUNTABILITY AND UPHOLDING PUBLIC INTEREST**

5. ICPAK is committed to promoting transparency and accountability by working with other regulators and key stakeholders in financial reporting. This highlights the public interest aspect of ICPAK by ensuring the credibility of reports, which is crucial for Kenya's economic growth and investor confidence, ultimately fostering a vibrant business environment for youth. Our dedication

goes beyond collaboration; we actively fight corruption by encouraging ethical practices within the profession. Our dedicated Public Sector Accountants Subcommittee plays an essential role in this effort.

6. The accountancy profession is a crucial part of strong national governance architectures that confront corruption, in partnership with good government and strong businesses. And vitally, professional ethics, education, and oversight - at the core of the global accountancy profession - are key to the profession's positive impact in tackling corruption.
7. Accountants and auditors are uniquely positioned to identify potential procedures, laws, and policies breaches. They bolster governance frameworks, enhance risk management, and ensure ethical and legal compliance in carrying out their roles. Their work is essential in safeguarding public resources and maintaining trust in institutions.
8. The Institute has noted the interest and vigour by the Chief of Staff and Head of Public Service in supporting the internal audit function in the public sector. The Institute applauds this initiative that is geared towards achieving greater public accountability especially through the zero fault audit campaign.
9. To empower its members, ICPAK has a comprehensive CPD framework that aligns with the International Education Standards for accountants. Additionally, the programme includes sessions on corporate governance, ethics, and anti-corruption to continually remind members of their role in promoting transparency and accountability in both public and private organisations.
10. The importance of ethical behaviour in accounting and the public sector at large has become more apparent than ever. We live in an era where financial scandals and corruption have widespread effects, impacting both the organisations involved and society at large. In line with this, the Institute has launched significant initiatives to bolster accountability and prudent public finance management.
  - i. **ICPAK Accountability Index:** To assess how accountable public entities are with public resources.
  - ii. **Unique Document Identification Number (UDIN):** To minimise the risks associated with quacks in accountancy
  - iii. **Review of Auditor General Reports** for Counties and MDAs
  - iv. In partnership with the National Treasury and the Attorney General's office, the Institute commenced the **Review of the Accountants Act** to strengthen its regulatory mandate.

## FAIRNESS FOR CPA ROTICH

**11.** The Institute urges the Social Health Authority and the Ministry of Health to uphold fairness, justice, and due process in the case of CPA Rotich. We stress that this issue relates to an individual and the principle that professionals serving the public interest must be protected from vulnerability.

## 12. ICPAK'S POSITION

**Support for Members** – ICPAK stands firmly with CPA Andrew Rotich and commends his consistently displayed professionalism. His contribution, from his time at NHIF to SHA, reflects the best traditions of our profession.

**Fairness in Processes** – We urge SHA and all public institutions to ensure recruitment and HR decisions are handled transparently, fairly, and without perceptions of discrimination.

**Member Protection**—Through our Whistleblower Protection Policy and professional framework, ICPAK will continue to support members who act ethically and in the public interest.

**Legislative Reform** – ICPAK renews its call for urgently enacting a Whistleblower Protection Act to strengthen the integrity of our governance systems.

## 13. CALL TO ACTION & ASKS TO ACCOUNTABILITY INSTITUTIONS

- i. **Independent Inquiry** – An impartial review of the circumstances of recruitment outcomes, consistent with Article 47 of the Constitution on fair administrative action.
- ii. **Protection of Evidence** – Safeguarding all material evidence that auditors and whistleblowers provide in the SHA matter.
- iii. **Safety of Whistleblowers**—Ensuring security for CPA Rotich, his family, and other parties contributing to accountability efforts. ICPAK calls for the establishment of a National Whistleblower Policy and enactment of the Whistleblower Act, even as it firmly supports whistleblowers who use the established framework to report such misconduct, promoting ethical conduct within the profession. This comprehensive approach strengthens ethical conduct within the profession by holding both county heads and our own members accountable if found guilty.
- iv. **Legislative Action** – Fast-tracking whistleblower protection legislation to provide clear legal safeguards.
- v. **Professional Oversight** – SHA and other authorities should, where relevant, engage ICPAK if there are professional conduct issues involving our members, to ensure matters are addressed fairly and procedurally.

## **CONCLUSION**

- 14.** ICPAK remains committed to promoting financial reporting excellence and ensuring accountability across Kenya. We shall continue to ensure the highest professional standards are adhered to by vigilantly weeding out unqualified individuals and holding our members accountable through disciplinary actions. This commitment extends to firm support of the National Treasury, Auditor General, Controller of Budget, Senate, and Parliament, among other Accountability Institutions.
- 15.** The Ethics and Anti-Corruption Commission (EACC) remains a key stakeholder in our governance and accountability journey. As part of our collaborative efforts to strengthen ethical leadership and financial integrity, we will head to EACC to formally submit our press statement and action points. This engagement emphasizes our shared commitment to transparency, institutional reform, and the protection of public trust.

**CPA PROF. ELIZABETH KALUNDA**  
**ICPAK CHAIRMAN**

### **About ICPAK**

The Institute of Certified Public Accountants of Kenya (ICPAK) is a statutory body of Accountants established under the Accountants Act, CAP 531, with the mandate to develop and regulate the Accountancy Profession in Kenya. The Institute is also a member of the Pan Africa Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC), the global umbrella body for the accountancy profession.

For further enquiries, please reach us at [chairman@icpak.com](mailto:chairman@icpak.com) and [ceo@icpak.com](mailto:ceo@icpak.com) or [www.icpak.com](http://www.icpak.com)

**- ENDS -**

## A COURTESY VISIT TO THE COUNTY ASSEMBLY OF TURKANA

On 15th October 2025, the ICPAK delegation, led by Chairman CPA Prof. Elizabeth Kalunda and North Rift Branch Chairman CPA Leonard Kibet, paid a courtesy visit to the County Assembly of Turkana. Deputy Clerk Mr John Komol received the delegation.

The meeting was attended by Council Member & Devolution Sub-Committee Convenor CPA Olive Gitau, members of the Branch Executive Committee, who included Secretary & CPD Convenor CPA Kore Nelson, Turkana County Representative CPA Julius Lokopu, County Assembly members and Senior leadership, among them Hon. CPA Lomodo Samuel, ICPAK members serving in the County and representatives from ICPAK Secretariat.

Discussions centred on potential areas of collaboration, with a focus on enhancing the Assembly's legislative role in financial matters, capacity building for oversight committees and staff, and promoting public finance management at the County. To anchor continued engagement, both parties agreed to formalise their partnership through an MoU.



## ICPAK ENGAGES THE KAJIADO COUNTY GOVERNMENT & COMMISSIONS CSR PROJECT IN OLE POLOS PRIMARY SCHOOL, KAJIADO



On 10th December 2025, ICPAK led by ICPAK Chairman, CPA Prof. Elizabeth Kalunda, Vice Chairman, FCPA Benard Amukah, Council Member, FCPA Georgina Malombe, and the ICPAK Eastern Branch ExCom led by Branch Chairman, CPA Felix Mulwa, together with the Secretariat, held a successful engagement with the Deputy Governor of Kajiado County, H.E. Hon. Martin Moshisho.

The Deputy Governor was accompanied by the Chief of Staff, County Executive Secretariat and County Assembly representatives.

Key discussions focused on collaboration in Public Financial Management (PFM) particularly on enhancing governance and accountability, providing technical support to MSMEs, promoting zero-fault audit strategies and building the capacity and competence of CPAs in the county.

Hon. Moshisho welcomed the engagement and expressed support for establishing a formal partnership with ICPAK to deepen these initiatives.

Later in the day, the Deputy Governor joined the ICPAK team in commissioning the ICPAK CSR project 2025 at Ole Polos Primary School, which included the construction of a new classroom, planting of 274 trees and donation of foodstuffs

The Deputy Governor appreciated ICPAK for its commitment to creating a positive and lasting impact in society.

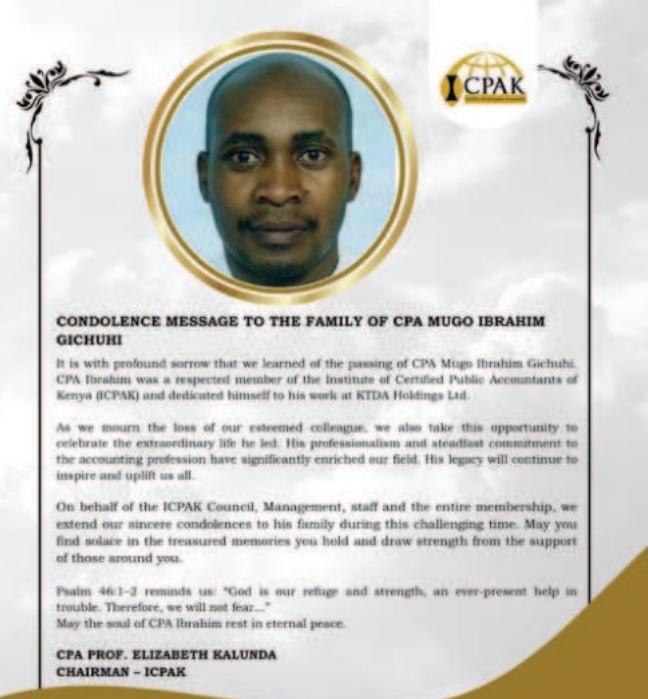
ICPAK remains committed to strengthening public finance management, professional excellence, and community social initiatives across the country.

## THE CEO- COUNCIL OPEN FORUM

ICPAK Chairman, CPA Prof. Elizabeth Kalunda and Council convened a virtual Council-CEO Open Forum on 15th December 2025, a dynamic engagement designed to spark meaningful dialogue, drive innovation, and inform strategic thinking. Members were encouraged to ask critical questions and contribute their perspectives, reinforcing good governance, innovation, and collaboration across the profession.

## Remembering Our Colleagues

The Institute extends its heartfelt condolences to the families, friends, and colleagues of the following members who have passed away. We honour their memory and contributions, and our thoughts are with all who are affected during this difficult time.



## CONFERMENT OF STATE AWARDS

We proudly recognise ICPAK members who were honoured with national awards by His Excellency, the President of the Republic of Kenya, Dr. William Samoei Ruto, in recognition of their exceptional service, integrity, and contributions to national development.



**FCPA Kiini Sylvester:**  
Former Deputy Auditor General, Awarded the Chief of the Order of the Burning Spear (C.B.S.)

**FCPA Pius Nduatihi:**  
Chairman, Public Sector Accounting Standards Board, Awarded the Moran of the Order of the Burning Spear (M.B.S.)

**FCPA Shamiah Wyckliffe Muchesia:** CEO Capital Markets Authority, Awarded the Elder of the Order of the Burning Spear (E.B.S.)



**FCPA Ndung'u Gathinji:**  
Former ICPAK Chairman, Awarded Chief of the Order of the Burning Spear (C.B.S.)

**CPA Kilonzi Felix Nthenge:**  
Machakos University Council Member, Awarded Head of State's Commendation (H.S.C. – Civilian Division)

# MEDIA APPEARANCES



<b>Headline/Content Summary</b>	<b>Attached link</b>
ICPAK wants SHA recruitment probed after whistleblower loses job	<a href="https://www.youtube.com/watch?v=h_NV9Dzk15g">https://www.youtube.com/watch?v=h_NV9Dzk15g</a>
ICPAK calls for an inquiry on saga where SHA whistleblower lost his job	<a href="https://www.citizen.digital/article/icpak-calls-for-inquiry-on-saga-where-sha-whistleblower-andrew-rotich-lost-his-job-n370668">https://www.citizen.digital/article/icpak-calls-for-inquiry-on-saga-where-sha-whistleblower-andrew-rotich-lost-his-job-n370668</a>
ICPAK demands protection for fired SHA scandal whistleblower Andrew Rotich	<a href="https://www.youtube.com/watch?v=rTCD75Y8yo">https://www.youtube.com/watch?v=rTCD75Y8yo</a>
ICPAK wants SHA recruitments probed after 'whistleblower' was dropped	<a href="https://www.the-star.co.ke/news/2025-10-01-why-icpak-wants-sha-recruitments-probed">https://www.the-star.co.ke/news/2025-10-01-why-icpak-wants-sha-recruitments-probed</a>
SHA Whistleblower sidelined: ICPAK faults SHA for locking out Rotich from recruitment	<a href="https://www.facebook.com/watch/?v=761603616707063">https://www.facebook.com/watch/?v=761603616707063</a>
Report flags rising pending bills, weak internal controls in public finance management	<a href="https://www.youtube.com/watch?v=bU8420aeWgw">https://www.youtube.com/watch?v=bU8420aeWgw</a>
ICPAK pushes for greater accountability in national government spending	<a href="https://www.citizen.digital/article/icpak-pushes-for-greater-accountability-in-national-govt-spending-n371406">https://www.citizen.digital/article/icpak-pushes-for-greater-accountability-in-national-govt-spending-n371406</a>
ICPAK pushes for greater accountability in national government spending	<a href="https://www.kbc.co.ke/icpak-pushes-for-stronger-public-finance-accountability-in-national-government/">https://www.kbc.co.ke/icpak-pushes-for-stronger-public-finance-accountability-in-national-government/</a>
ICPAK on curbing corruption – commitment to transparency and accountability during Mombasa gathering	<a href="https://www.youtube.com/watch?v=hb25M0mtWw">https://www.youtube.com/watch?v=hb25M0mtWw</a>
Govt to drive sustainability & governance reforms under Vision 2030 — connects with accountancy, standards, ethics	<a href="https://www.kenyanews.go.ke/government-to-drive-sustainability-and-governance-reforms-under-vision-2030/">https://www.kenyanews.go.ke/government-to-drive-sustainability-and-governance-reforms-under-vision-2030/</a>
<a href="https://www.citizen.digital/article/icpak-calls-for-inquiry-on-saga-where-sha-whistleblower-andrew-rotich-lost-his-job-n370668">https://www.citizen.digital/article/icpak-calls-for-inquiry-on-saga-where-sha-whistleblower-andrew-rotich-lost-his-job-n370668</a>	<a href="https://www.citizen.digital/article/icpak-calls-for-inquiry-on-saga-where-sha-whistleblower-andrew-rotich-lost-his-job-n370668">https://www.citizen.digital/article/icpak-calls-for-inquiry-on-saga-where-sha-whistleblower-andrew-rotich-lost-his-job-n370668</a>
A lot of Kenyan accountants are getting jobs in other countries - CPA Olive Gitau	<a href="https://www.youtube.com/watch?v=R_rTmeKqjxU">https://www.youtube.com/watch?v=R_rTmeKqjxU</a>
The Ksh. 1 Million fine being charged by IEBC for election offences in the recent by-elections needs to be revised.	<a href="https://x.com/citizenvkenya/status/1998969208101875996">https://x.com/citizenvkenya/status/1998969208101875996</a>
IEBC's Ksh1M fine on electoral offenders criticised	<a href="https://peopledaily.digital/news/iebc-s-ksh1m-fine-on-electoral-offenders-criticised/amp">https://peopledaily.digital/news/iebc-s-ksh1m-fine-on-electoral-offenders-criticised/amp</a>
ICPAK Calls on IEBC to Issue Stricter Fines Ahead of 2027 Polls	<a href="https://www.kenyans.co.ke/news/118958-icpak-calls-iebc-issue-stricter-fines-ahead-2027-polls">https://www.kenyans.co.ke/news/118958-icpak-calls-iebc-issue-stricter-fines-ahead-2027-polls</a>

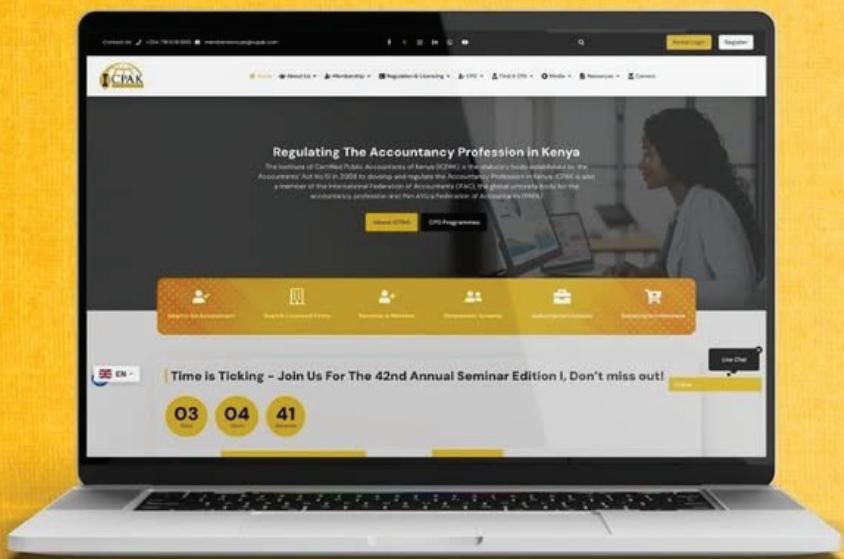
## FELLOWSHIP AND COMMENDATIONS

Mem. No	Nominee Name	Gender	Cert No.
1142	CPA Hon. Oyula J. Maero, OGW, MP.	Male	F553/25
2692	CPA Jonah Wala	Male	F554/25
3240	CPA Jacinta Mwelu Masila	Female	F555/25
3767	CPA Philip Kakai	Male	F556/25
4054	CPA Eric Sambu	Male	F557/25
7116	CPA Ronald Ngedi Bwosi	Male	F558/25
7635	CPA Risper Olick	Female	F559/25
7663	CPA Joseph Ooko Marembo	Male	F560/25
7800	CPA Hussein Hassan Ali	Male	F561/25
9672	CPA Fredrick Ambale Mugwang'a	Male	F562/25
13725	CPA Georgina Muchai	Female	F563/25
14699	Hon. Amb. Benjamin Kipkirui Langat, CBS	Male	F564/25
15424	CPA Jemimah Mugo	Female	F565/25
21120	Hon Kimani Francis Kuria, CBS	Male	F566/25

Mem. No	Nominee Name	Gender	Cert No.
914	CPA David Joseph Osero Nyakang'o	Male	C665/25
2742	CPA Hon. William Oduol	Male	C666/25
2786	CPA Marjan Hussein Marjan	Male	C667/25
3865	CPA Sang Joe Kimutai	Male	C668/25
4390	CPA Obell George Omondi	Male	C669/25
4537	CPA Joseph Masambu Tulula	Male	C670/25
5118	CPA Charles Rasugu	Male	C671/25
5322	CPA Moses Dayan Dekings	Male	C672/25
7513	Lilian Wangechi Mwangi	Female	C673/25
8057	CPA Sylvester Muoka Mutie	Male	C674/25
8372	CPA Cheptumo Ayabei	Male	C675/25
8405	CPA Dr. Namagwa Willys Sylvester	Male	C676/25
8890	CPA Omondi Nickson Odondi	Male	C677/25
9312	CPA Mary Ndinda Maalu	Female	C678/25
10940	CPA Hon. Dr. John Ariko Namoit	Male	C679/25
13900	CPA Mulwa Felix Mulwa	Male	C680/25
18761	CPA Fred Sporta	Male	C681/25
20131	CPA Nelson Kimutai Kore	Male	C682/25
20870	CPA Bashir Mohamed Garane	Male	C683/25
21257	CPA Teresia Ntiiya Nkako	Female	C684/25
21358	CPA Gloria Jepchirchir Ngetich	Female	C685/25
22524	CPA Dauglas Muhati Likhaya	Male	C686/25
22824	CPA Lily Chepkirui	Female	C687/25
24389	CPA Hottensiah Mweru Kaniu	Female	C688/25
27796	CPA Sandeep Singh Main	Male	C689/25



# A NEW GAME CHANGER AUDIT ACCOUNTABILITY



## ICPAK INTRODUCES UDIN

All licensed practitioners must use the Unique Document Identification Number (UDIN) platform to certify audit documents.

This initiative is designed to:



Enhance Transparency



Reduce Fraud



Boost trust in The profession

#UDIN



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